





the particulars, whenever required so to do ; and in case of Receipts to failure therein, shall forfeit and pay one hundred dollars, to be given for recovered with costs, in any proper court having cognizance fees.

thereof, to the use of the informer ; and if any officer of the customs shall demand or receive any greater or other fee, compensation or reward, for executing any duty or service required of him by law, he shall forfeit and pay two hundred dollars for each offence, recoverable in manner aforesaid, for the use of fees.

the party aggrieved. And if any inspector, gauger, weigher or measurer, shall receive any gratuity, fee or reward for any public services performed by virtue of this act, other than is by law allowed ; or if any gauger, weigher or measurer, employed as such by the public, in the districts of Portsmouth, Salem and Beverly, Boston and Charlestown, Providence, New-York, Philadelphia, Baltimore, Norfolk, and Portsmouth or Charleston, shall gauge, weigh or measure, any article or articles other than shall be directed by the proper officer, in order to ascertain the duties to be received, or the drawbacks to be allowed thereon, or shall make a return of the weight, gauge or measure of any merchandise laden, or to be laden, on board any ship or vessel for the benefit of drawback upon exportation, without having actually weighed, gauged or measured the same, as the case may require, after such merchandise shall have been notified to the collector and entered for exportation, they shall for the first offence, forfeit and pay the sum of fifty dollars, and for the second offence, shall forfeit two hundred dollars, and be discharged from the public service : and if any inspector or other officer of the customs, shall certify the shipment of any merchandise entitled to drawback on exportation, without having duly inspected and examined the same, after he shall have received the permit for lading such merchandise, or if the amount of such drawback shall be estimated according to weight, gauge or measure, until such merchandise shall be first weighed, gauged or measured, as the case may require, he shall be subject to the like forfeitures, and be discharged from the public service.

Sec. 74. *And be it further enacted*, That all duties and fees to be collected shall be payable in money of the United States, or in foreign gold and silver coins, at the following rates ; that is to say ; the gold coins of Great Britain and Portugal, of the standard prior to the year one thousand seven hundred and ninety two, at the rate of one hundred cents for every twenty-seven grains of the actual weight thereof ; the gold coins of France, Spain and the dominions of Spain, of the standard prior to the year one thousand seven hundred and ninety-two, at the rate of one hundred cents for every twenty-seven grains and two-fifths of a grain of the actual weight thereof ; Spanish milled dollars at the rate of one hundred cents for each dollar the actual weight whereof shall not be less than seventeen pennyweights and seven grains, and in proportion for the parts of a dollar ; crowns of France at the rate of one hundred and ten

Penalty on  
officer of the  
customs taking  
unlawful fees.

Penalty on  
inspectors  
&c. neglect-  
ing their du-  
ty with re-  
spect to  
drawbacks.

original importation, nor unless they fully agree with the return made by the said officer; and in respect to distilled spirits, wines or teas, the certificates issued by the inspector of the revenue for such spirits, wines or teas, shall be given up, and the drawback shall not be allowed on any such spirits, wines or teas, as do not agree on examination, with the certificates so given up.

Sec. 76. *And be it further enacted*, That in order to entitle the exporter or exporters of any goods, wares or merchandise to the benefit of the said drawback or allowances, he or person exporting for the shall, previous to putting or lading the same on board of any ship or vessel for exportation, give twenty-four hours notice at least to the collector of the district from which the same are about to be exported, of his, her or their intention to export the same (unless in the case of distilled spirits, when six hours notice shall be deemed sufficient) and shall make entry in writing of the particulars thereof, and of the casks, cases, chests, boxes and other packages or parcels containing the same, or of which the same shall consist, and of their respective marks, numbers and contents, and if imported articles, the name of the ship or vessel and masters name in which the person or persons, for or by whom, and the place or places from which they were imported, also the district into which the said goods, wares or merchandise were imported, if other than the district from which they are intended to be exported: And the form of the said entry shall be as follows:

Entry of merchandise intended to be exported by (here insert the name or names) on board of the (insert the denomination and name of the vessel) whereof (insert the name of the master) is master, for (insert the port or place to which distinguished) for the benefit of drawback, which were imported into the district of (insert the district of original importation) on the (insert the date of importation) by (insert the name of the importer) in the (insert the denomination and name of the vessel) from (insert the foreign port or place whence they were imported) and brought into the district on the (insert the date of the vessels entry) in the (insert the denomination and name of the vessel and master) from (insert the port from whence they arrived).

|        |          |                        |  |                  |   |
|--------|----------|------------------------|--|------------------|---|
| Marks. | Numbers. | Packages and contents. | Net cost of ad valorem articles as having paid duties. | Weight or gauge. | Tare and draft, or allowance for leakage. |
| —      | —        | —                      | —  | —                | —   |
| —      | —        | —                      | —  | —                | —   |
| —      | —        | —                      | —  | —                | —   |
| —      | —        | —                      | —  | —                | —   |

Oath to be  
made.

And in respect to the said imported articles, proof shall be made to the satisfaction of the collector and naval officer, where there is any naval officer, by the oath of the person or persons (including the exporter or exporters) through whose hands the said articles shall have passed, according to the best of their knowledge and belief, respecting the due importation of the said articles according to law, and in conformity to such notice of their identity, and of the payment, or securing the payment of the duties thereupon: *Provided*, that if through actual sickness or absence of the importer or other person, through whose hands the said goods, wares or merchandise intended to be so exported, may have passed, and not otherwise, the proof required of them, or either of them, shall and may be accepted of from their known agent, factor, or the person who usually transacts their business. And the said collector shall direct the surveyor, where any, to inspect or cause to be inspected the goods, wares or merchandise so notified for exportation, and if they shall be found to correspond fully with the notice and proof concerning the same, the said collector, together with the naval officer, if any there be, shall grant a permit for lading the same on board of the ship or vessel named in such notice and entry as aforesaid; which lading shall be performed under the superintendence of the officer by whom the same shall have been so inspected; and the said exporter or exporters shall likewise make oath that the said goods, so noticed for exportation, and laden on board such ship or vessel, previous to the clearance thereof, or within ten days after such clearance, are truly intended to be exported to the place whereof notice shall have been given, and are not intended to be re-landed within the United States, otherwise the said goods, wares and merchandise shall not be entitled to the benefit of drawback.

And the form of the direction to the surveyor of the port, where any, or to the officer who may inspect the said goods; and the permit for lading the said goods for exportation, shall be as follows:

District of  
Port of

Form of the  
direction to  
inspect the  
goods, and  
permit to  
lade.

The surveyor will cause the articles specified in (insert the name of the person making entry) entry to be examined, and if found to agree exactly therewith, will have them (weighed, gauged or measured, as the case may require) and then permit the same to be laden on board the (insert the denomination and name of the vessel, and the master's name) master, for (insert the port of destination) for benefit of drawback.

A. B. Collector,  
C. D. Naval officer,

To the surveyor of  
the Port of

Form of ve-  
rifying the  
entry, the  
entry.

And in cases where the persons making entry as aforesaid, are the persons by whom the goods, wares or merchandise, intended to be exported, were originally imported into the United States, the said entry shall, after the lading of the said goods, be verified in manner following, to wit:

bought and sold the same, or in whose possession the same may have been, shall be as follows :

I (insert the name) do solemnly sincerely and truly swear (or affirm) that the articles of merchandise specified in this entry, were purchased by me from (insert the name of the person from whom purchased) and were sold by me to (insert the name of the person to whom sold) and that they were not, to the best of my knowledge or belief, altered, or in any respect changed in quantity, quality, value or package, necessary or unavoidable waste, or damage only excepted, while in my possession, or from the time of said purchase until the time of said sale. So help me God.

*Sec. 77. And be it further enacted,* That the districts from which goods wares or merchandise may be exported, subject to drawback, be only the districts of original importation, and those ports at which vessels from the Cape of Good Hope, or from any place beyond the same, are permitted to make entry :

*Provided nevertheless,* That such goods, wares or merchandise as are imported into a district other than the one from whence they are to be exported, shall not be entitled to drawback, unless they shall be accompanied with a certificate from the collector of the district and naval officer of the same, if any there be, into which they were originally imported, specifying the marks, numbers and descriptions of the casks or other packages, with the names of the master and vessel in which, the time when, and the place from whence they were imported, and where the articles are subject to duty, by weight, measure or gauge, the quantity thereof: and where they are articles subject to duty ad valorem the net amount of each package on which duty has been paid or secured to be paid; and in all cases the amount of the duties paid or secured to be paid thereon, and by whom, and the names of the vessel and master in which they are shipped from such district, and by whom; and in order to entitle any person to such certificate, he, she or they shall make out an entry of all such goods, wares and merchandise, specifying the marks, numbers and descriptions of the casks or packages, and their contents, the names of the master and vessel in which, the time when, by whom, and the place from which they were imported, the names of the master and vessel in which they were intended to be laden, and district in the United States to which they are destined; and shall moreover prove the truth of such entry, in like manner as is before required for goods, wares and merchandise exported from a district of original importation; which requisites being complied with, and the collector and naval officer, if any there be, satisfied therewith, they shall grant such certificate; and such goods, wares or merchandise shall be entered with the collector of the district into which they shall be brought from the port or place of their original importation, by the person or persons so importing them, or to whom they may be consigned, specifying the names of the master and vessel in which, and the dis-

district from whence they are imported, together with the particulars of the packages, their marks, numbers, and their contents, and shall obtain a permit for the same, previous to the landing or unlading thereof; and any goods, wares, or merchandise, landed without such entry being made, and permit obtained, shall not be entitled to be exported, subject to drawback.

And the form of an entry of goods to be transported coast-wise, for the purpose of being exported from another district, for the benefit of drawback, shall be as follows:

Entry of merchandise intended to be shipped by (insert the name or names) on board the (insert the denomination and name of vessel) whereof (insert the name) is master, for (insert the port and district where bound) to be exported from thence for the benefit of drawback, which were imported into this district on the (insert the date of the vessel's entry in which they were imported) by (insert the name of the importer) in the (insert the denomination and name of the vessel, and master's name) from (insert the name of the foreign port or place.)

| Marks. | Numbers. | Packages and contents. | Cost of articles paying duty ad valorem. | Weight or gauge. | Tare and draft, or allowance for leakage. |
|--------|----------|------------------------|--|------------------|---|
| —      | —        | —                      | —  | —                | —   |

And the form of a certificate for the transportation coast-wise, of goods intended to be exported to another district, to be granted in pursuance of the entry aforesaid, shall be as follows:

District of

Port of

We certify that the merchandise herein after specified, which are now shipped by master, bound for the port of imported into this district, on the by in the of and the duties thereon paid or secured to be paid, according to law.

on board the

of

day of

were duly

of tificate for

transportati-

on coastwise

of goods en-

titled to

drawbak.

| Tare allowed   | Marks. | Numbers. | Packages, contents value, and rates of duty collected or secured. | Amount of duties. |
|--|--------|----------|---|-------------------|
| Here insert each package in detail, the contents, quality and value, if articles subject to duties ad valorem, with the rates of duty collected or secured, as the case may require. |        |          |   |                   |

The amount of duties paid or secured being dollars.

A. B. Collector.

C. D. Naval Officer.

Form of entry at the port of arrival of goods transported coastwise.

And the form of an entry for goods arriving coastwise, accompanied with a certificate as aforesaid, for the purpose of obtaining a drawback, shall be as follows :

Entry of merchandise transported coastwise, for (insert the name or names of the consignee) in the (insert denomination and name of the vessel) whereof (insert the name) is master, from (insert the name of the port or district) for the purpose of being exported from the district of (insert the district in which they are to be unladen) for the benefit of drawback; which were imported in the district of (insert the district of original importation) on the (insert the date of importation) by (insert the importer's name) in the (insert the denomination and name of the vessel and masters name) from (insert the foreign port or place from whence imported).

| Marks. | Numbers. | Packages. | Contents. |
|--------|----------|-----------|-----------|
|        |          |           |           |